

THE GENERAL PROPERTY TAX ACT (EXCERPT)
Act 206 of 1893

211.10d Annual assessment by certified assessor; training or test; establishment and supervision of school of assessment practices; examination; conditional 6-month certification; certification upon completion of qualifications; assessment if certified assessor unavailable; cost of preparing rolls; certification of assessment roll; cost of training; misdemeanor; rules; certification of director of county tax or equalization department; conditional extensions; vacancy.

Sec. 10d. (1) The annual assessment of property shall be made by an assessor who has been certified as qualified by the board as having successfully completed training in a school of assessment practices or by the passage of a test approved by the board and conducted by the board or an agency approved by the board that will enable the person to properly discharge the functions of the office. The school shall be established by an approved educational institution in conjunction with the board and be supervised by the board and its agents and employees. The board may determine that a director of an equalization department or an assessor, who has not received the training, possesses the necessary qualifications for performing the functions of the office by the passage of an approved examination.

(2) The board may also grant a conditional 6-month certification to a newly elected assessing officer or an assessing officer appointed to fill an unexpired term if all of the following criteria are met:

(a) The newly elected or appointed assessing officer makes an application for certification with payment of the required filing fee.

(b) The governing body of the local assessing unit requests the board to conditionally certify the newly elected or appointed assessing officer.

(c) The newly elected or appointed assessing officer or the governing body submits a statement outlining the course of training he or she plans to pursue.

(d) The period of time for which the conditional certification is requested does not exceed 6 months after the date that he or she assumes office.

(3) Conditional certification shall not be granted for any assessment unit more than once in 4 years.

(4) Conditional certification under subsection (2) shall only be granted to a newly elected or appointed assessing officer in an assessment unit which does not exceed a total state equalized valuation of \$125,000,000.00.

(5) Upon presentation of evidence of the successful completion of the qualifications, the assessor shall be certified as qualified by the board.

(6) A local assessing district which does not have an assessor qualified by certification of the board may employ an assessor so qualified. If a local assessing district does not have an assessor qualified by certification of the board, and has not employed a certified assessor, the assessment shall be made by the county tax or equalization department or the state tax commission and the cost of preparing the rolls shall be charged to the local assessing district.

(7) Every lawful assessment roll shall have a certificate attached signed by the certified assessor who prepared or supervised the preparation of the roll. The certificate shall be in the form prescribed by the state tax commission. If after completing the assessment roll the certified assessor for the local assessing district dies or otherwise becomes incapable of certifying the assessment roll, the county equalization director or the state tax commission shall certify the completed assessment roll at no cost to the local assessing district.

(8) The local assessing district shall assume the cost of training, if a certification is awarded, to the extent of course fees and recognized travel expenditures.

(9) An assessor who certifies an assessment roll in which he or she did not have direct supervision is guilty of a misdemeanor.

(10) The board shall promulgate rules for the issuance or revocation of certification.

(11) The director of a county tax or equalization department required by section 34 of this act shall be certified by the board at the level determined to be necessary by the board before being appointed by the county board of commissioners pursuant to section 34 or before performing or, after the effective date of this subsection, continuing to perform, the functions of the director of a county tax or equalization department. The board may grant a conditional extension of 12 months to a person who is serving as the director of a county tax or equalization department on the effective date of this subsection if all of the following conditions are satisfied:

(a) At the time of making application for certification the person is currently certified at not less than 1 level below the level required by the board for that county.

- (b) The person makes application for certification with payment of the required fee.
- (c) The county board of commissioners requests the board to grant the extension.
- (d) The person submits a statement to the board outlining the course of study he or she intends to pursue to obtain certification.

The board may grant an additional 6-month extension if the extension is requested by the county board of commissioners and the applicant demonstrates satisfactory progress in the course of study outlined to the board under this subsection. In a county in which a vacancy has been created in the position of director of a county tax or equalization department and in which the position was previously filled by a person certified at the level required by the board pursuant to this subsection, a person certified at 1 level below the level required by the board pursuant to this subsection may serve in the position for 12 months after the vacancy has been created.

History: Add. 1969, Act 203, Eff. Mar. 20, 1970;—Am. 1972, Act 243, Imd. Eff. Aug. 3, 1972;—Am. 1979, Act 205, Imd. Eff. Jan. 8, 1980;—Am. 1980, Act 456, Imd. Eff. Jan. 15, 1981;—Am. 1984, Act 19, Eff. Mar. 29, 1985.

Popular name: Act 206

Administrative rules: R 211.401 et seq. of the Michigan Administrative Code.